GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Providing relief by lowering the rate of interest for the months of March and April, 2021 – Orders – Issued.

REVENUE (COMMERCIAL TAXES –II) DEPARTMENT

G.O.Ms.No.182 Dated:20/07/2021

Read the following:-

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) Published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV.B, Dt:07-06-2017
2. G.O.Ms.No.263,Revenue(CT-II)Department, dated 29.06.2017
3. G.O.Ms.No.286,Revenue(CT-II) Department, dated 29.09.2020
4. From the GOI, Ministry of Finance , Department of Revenue, CBIC, Notification No.08/2021-Central Tax, dated 01.05.2021.
5. From the CCST, letter Ref.No. CCW/GST/74/201., dt:02-06-2021

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ORDER

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated: 20.07.2021:

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 50 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) read with section 148 of the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in the G.O.Ms.No.263, Revenue (Commercial Taxes-II) Department, dated29.06.2017, as subsequently amended.

This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

AMENDMENT

i.In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be added, namely: –

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 percent thereafter	March,2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 percent there after	March,2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 percent thereafter	Quarter ending March, 2021.".

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing),A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement)Department, 2nd foor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl. C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc

//FORWARDED::BY ORDER//

SECTION OFFICER